

**AMENDMENTS TO THE CLAIMS:**

**Please amend the claims as follows:**

1. (Currently Amended) A method of manufacturing a rocker arm for opening and closing a valve, the method comprising:

providing a metallic sheet;

bending the metallic sheet to form a pair of predetermined side wall regions and a predetermined connecting wall region for connecting the pair of predetermined side wall regions;

first pressing a portion of outer sides of the pair of predetermined side wall regions in a connecting direction in which the predetermined connecting wall region extends, respectively, to plastically flow so that a height of the pair of predetermined side wall regions is gradually increased;

second pressing the predetermined connecting wall region so as to be recessed in a height direction perpendicular to the connecting direction; and

~~alternatively~~ alternately repeating the first pressing and the second pressing a plurality of times, whereby portions of the pair of predetermined side wall regions are made to be a pair of valve guide walls of a valve engaging portion which extends in the height direction, in which the predetermined connecting wall region is made to be a connecting wall of the valve engaging portion, which connects the pair of valve guide walls with each other at an intermediate portion of the pair of valve guide walls in the height direction,

wherein a metal flow continues between the pair of valve guide walls, including distal ends, of the pair of valve guide walls and the connecting wall.

2. (Canceled)

3. (Previously Presented) The method of manufacturing a rocker arm according to claim 1, wherein providing said metallic sheet comprises punching said metallic sheet to form a predetermined shape having said side wall regions and said connecting wall region.

4. (Previously Presented) The method of manufacturing a rocker arm according to claim 1, wherein prior to bending said metallic sheet, said metallic sheet is punched to form an opening in the center of said metallic sheet.
5. (Previously Presented) The method of manufacturing a rocker arm according to claim 1, further comprising:  
drawing a central region of a second connecting wall that is disposed on an end of the rocker arm opposite to said predetermined connecting wall region, to form a hemispherical pivot receiving portion.
6. (Previously Presented) The method of manufacturing a rocker arm according to claim 1, further comprising:  
softening annealing the rocker arm after first pressing outer sides of the pair of predetermined side wall regions.
7. (Previously Presented) The method of manufacturing a rocker arm according to claim 1, wherein said outer sides of said pair of predetermined side wall regions are pressed using a first die.
8. (Currently Amended) The method of manufacturing a rocker arm according to claim 1, wherein said predetermined connecting wall is pressed using a second die.
9. (Previously Presented) The method of manufacturing a rocker arm according to claim 1, further comprising:  
forming a curvature in the surface of said predetermined connecting wall region using a pressing punch.
10. (Previously Presented) The method of manufacturing a rocker arm according to claim 7, wherein the first die is set so a first portion of the outer sides of the predetermined side

wall regions are held, and a second portion of the outer sides of the predetermined side wall regions are pressed toward a center of the rocker arm such that a thickness of the connecting wall regions is increased.

11. (Previously Presented) The method of manufacturing a rocker arm according to claim 8, wherein during the pressing of said predetermined connecting wall region by the second die, the predetermined side wall regions are made to plastically flow such that a height of the side wall regions increases.

12. (Previously Presented) The method of manufacturing a rocker arm according to claim 1, wherein the first pressing and the second pressing are done by separate dies.

13. (Currently Amended) A method of manufacturing a rocker arm for opening and closing a valve, the method comprising:

providing a metallic sheet having a pair of predetermined side wall regions and a predetermined connecting wall region for connecting the pair of predetermined side wall regions;

first pressing a portion of outer sides of the pair of predetermined side wall regions in a connecting direction in which the predetermined connecting wall region extends, respectively, to plastically flow so that a height of the pair of predetermined side wall regions is gradually increased;

second pressing the predetermined connecting wall region so as to be recessed in a height direction perpendicular to the connecting direction; and

~~alternatively~~ alternately repeating the first pressing and the second pressing a plurality of times, whereby portions of the pair of predetermined side wall regions are made to be a pair of valve guide walls of a valve engaging portion which extends in the height direction, in which the predetermined connecting wall region is made to be a connecting wall of the valve engaging portion, which connects the pair of valve guide walls with each other at an intermediate portion of the pair of valve guide walls in the height direction,

wherein a metal flow continues between the pair of valve guide walls, including distal ends, of the pair of valve guide walls and the connecting wall.

14. (Previously Presented) A method of manufacturing according to claim 13, wherein a metal flow continues between the valve guide walls including distal ends thereof and the connecting wall.

15. (Currently Amended) A method of manufacturing according to claim 13, wherein said ~~alternatively~~ alternately repeating is performed so as to adjust pressing forces for a predetermined gradual deformation of said valve engaging portion.

16. (New) A method of manufacturing according to claim 1, wherein said portion of outer sides of the pair of predetermined side wall regions comprises an upper portion.

17. (New) A method of manufacturing according to claim 1, wherein said portion of outer sides of the pair of predetermined side wall regions comprises a vicinity of a variation point of metal flow from the predetermined connecting wall regions to the predetermined side wall regions.

18. (New) A method of manufacturing according to claim 13, wherein said portion of outer sides of the pair of predetermined side wall regions comprises an upper portion.

19. (New) A method of manufacturing according to claim 13, wherein said portion of outer sides of the pair of predetermined side wall regions comprises a vicinity of a variation point of metal flow from the predetermined connecting wall regions to the predetermined side wall regions.